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ELECTRONIC THESIS AND DISSERTATION UNSYIAH

TITLE

THE INFLUENCE OF OWNERSHIP STRUCTURES, FINANCIAL DISTRESS, AND TAX LOSS CARRY FORWARD ON TAX AVOIDANCE (THE EMPIRICAL STUDY IN MANUFACTURING COMPANIES LISTED ON INDONESIAN STOCK EXCHANGE YEAR 2012-2014)

ABSTRACT

Tax avoidance is an interesting strategy option taken by management which aims to increase profitability through the reduction of corporate tax expense. This research has a purpose to examine the influence of ownership structures financial distress, and tax loss carry forward on tax avoidance using secondary data from financial statement of manufacturing companies listed on IDX year 2012-2014. The study type used in this study is hypothesis testing.

The results of this study show that ownership structures which are proxied by foreign ownership and institutional ownership has partially influence the tax avoidance. Other results show that financial distress also has partially influence the tax avoidance, while tax loss carry forward has no influence on tax avoidance. However, all the independent variables has simultaneously influence the tax avoidance. The limitations of this study are focused in the manufacturing companies on IDX as samples and only used two variables as the proxy for ownership structures which are foreign ownership and institutional ownership. Therefore, this study suggests to adding new variables that expected have effect to tax avoidance with different sectors of company.

Keywords: tax avoidance, ownership structures, financial distress, tax loss carry forward